

810-5-9-.03 **Filing an Application with the Base Jurisdiction for IFTA License** .

(1) An applicant desiring to, and qualified to, obtain Alabama IFTA credentials is required to annually **complete submit** an *Application for License*, FORM MV: IFTA-1, and **proper remittance submit the application** to the Alabama Department of Revenue, **Motor Vehicle Division, IFTA Section**.

~~(2) The IFTA license year is January 1 through December 31. IFTA allows carriers a two-month renewal grace period to affix IFTA decals to all qualified motor vehicles in the fleet. The grace period begins January 1 of the next calendar year and ends February 28 (February 29th in leap years); provided, if the last calendar day of February falls on a Saturday, Sunday, or holiday, the grace period is extended through the first work day in March.~~

~~(3)~~ **(2)** The following information must be provided by the applicant on the *Application for License*, **FORM MV: IFTA-1**, before Alabama IFTA credentials may be issued:

(a) Applicant's Legal Name. If the business is individually owned, enter the owner's name. If the business is a partnership, enter the legal name of the partnership. If the business is a corporation, enter the legal name exactly as it is registered with the Secretary of State for the State of Alabama. If the business is a limited liability corporation (LLC) enter the legal name of the LLC.

(b) Applicant's Federal Employer's Identification Number (FEIN) or, in the event the applicant is an individual just beginning business, and has not yet received the business FEIN, the Social Security Number;

(c) International Registration Plan (IRP) Account Number, if applicable;

(d) USDOT Number, if applicable;

(e) Trade Name, if applicable;

(f) Application Type. Indicate whether the application is an original or renewal;

(g) Mailing Address;

(h) City;

(i) State;

- (j) Zip Code;
- (k) Applicant's Telephone Number, including the area code;
- (l) Applicant's Fax Number, if applicable, including the area code;
- (m) Contact Person. This should be an individual who can answer questions regarding the application and/or IFTA quarterly fuel use tax **reports returns** ;
- (n) Business Address (Physical Location). P.O. Boxes are not permitted as part of the Business Address. The applicant must indicate the Alabama county where the business is located. The business location must be within the State of Alabama.
- (o) Type of Ownership. Indicate whether the business is owned by an individual, partnership, corporation, LLC or other type of entity, specifying the entity type;
- (p) Owner(s) Information. List all partners, corporate officers, or managing members. Include the title of the individual(s) listed and home addresses. Social Security Numbers are optional;
- (q) Types of Fuel Used;
- (r) Number of qualified motor vehicles in the fleet;
- (s) Whether an IFTA license from a jurisdiction other than Alabama has been obtained since January 1, 1996. If yes, list the jurisdiction(s) from which licenses were obtained;
- (t) Whether the IFTA license has ever been suspended or revoked. If yes, list the jurisdiction(s) in which the suspension or revocation occurred;
- (u) Whether someone other than the owner or company employee prepares and signs the IFTA quarterly fuel use tax **report- return**. If yes, provide the name, address, and telephone number of the preparer.
- (v) The number of qualified motor vehicles requiring IFTA decals and the appropriate decal fee due;
- (w) The jurisdictions in which the qualified motor vehicles will operate. The applicant must operate the qualified motor vehicles in at least two IFTA jurisdictions in order to qualify under the provisions of the Agreement;

(x) The jurisdiction(s) in which bulk fuel storage is maintained, if applicable;

(y) Signature. The application must be signed by all partners, one corporate officer, or a managing member listed on the *Application for License* form. If the entity is a limited liability corporation (LLC), an authorized agent may sign the application. If the business is a sole proprietorship, the owner must sign the application. An attorney or agent of the taxpayer may sign the Application for License form provided this action is specifically authorized by a power of attorney. All signatures must be original; photocopies and faxed copies will be returned.

~~(4)~~ **(3)** Failure on the part of the applicant or the applicant's representative (e.g., reporting services) to provide all information requested on the *Application for License* form will result in the application being rejected and returned to the applicant for correction.

~~(5)~~ **Applicants will complete the Application for License, FORM MV: IFTA-1, regardless of whether the application is for an original or renewal of an Alabama IFTA license.**

~~(6)~~ **(4)** In order for an application for an renewal Alabama IFTA license to be approved, the applicant must not have any delinquent IFTA quarterly fuel use tax **reports** returns or outstanding liabilities.

~~(7)~~ **The fee for a set of Alabama IFTA decals is to be determined annually by the Commissioner of Revenue, to recover reasonable administrative costs in administering the International Fuel Tax Agreement. The fee must be remitted to the Alabama Department of Revenue, IFTA Section, with the completed Application for License form. Failure to remit the decal fee will result in the application being rejected.**

~~(8)~~ **Applicants may request extra IFTA decals in anticipation of adding additional qualified motor vehicles to their fleet; however, at the time of audit, the licensee will be required to account for all decals issued, including providing the auditor with the actual unused decals.**

~~(9)~~ **(5)** Rejected applications, ~~along with the remittance for decals,~~ will be returned, by the Department, to the mailing address provided on the application, accompanied by Form MV:IFTA-REJECT outlining the reason(s) the application was rejected.

(6) Applicants may appeal the denial of an IFTA license by filing a notice of appeal with the Department's Administrative Law Division pursuant to Section 40-2A-8, Code of Alabama 1975.

Author: Jay Starling and Brenda R. Coone
Authority: Sections 40-2A-7(a)(5) and 40-17-271(c), Code of Alabama 1975
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